

Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, MD 20743

RECEIVED & INSPECTED

MAR 28 2006

FCC - MAILROOM

3/27/06

To Whom It May Concern:

I will be very brief in my petition for exemption from closed captioning the program I produce under the rules for 'undue burden'. I think brevity is appropriate considering my financial constraints and the inability to afford a lawyer to elaborate in legalese.

In addressing the criteria for exemption in your website I will move point by point;

The nature and cost - I do not understand the nature part but the costs are prohibitive when considering the costs associated with producing the show and my contracted revenue source (see attached contract with program sponsor and associated contracts for air-time on the network, cross promotion on the radio, my tax return for 2005 and the substantial loss from which I am trying to dig myself). When you add the lowest price for closed captioning I could find (also attached) to that of talent expense \$2600/yr, an associate producer \$20,000/yr and miscellaneous expenses I can barely get by.

Itemized:

Contract for show = \$104,000

Air time = \$39,780

Radio promotion = \$8,000

Associate producer = \$20,000

Talent = \$2,600

Additional Software

And miscellaneous = \$3,500

My possible gross/net revenues = \$30.120 and this is to write, edit, shoot et al...

To add the expense of closed captioning at the best rate would be quite significant
 $26 \times \$256 = \$6,656$ this represents more than 20% of my efforts.

I am a small sole proprietor with diverse skills able to maximize profits from small budgets but to add an expense, which I was unaware of, is certainly an *undue burden*. (I do not claim ignorance as a defense and will submit further quotes to potential clients with additional budget for 'closed captions')

The program I produce 'Coastal Empire Exteriors' Home Improvement Time' (airing locally in Savannah on NBC) already includes many supportive graphics to emphasize the points made audibly. The program is designed to educate consumers about home improvements and directs them to providers and services of the fairest nature.

I hope when the attached materials are reviewed and my situation is considered that I have met the criteria for an 'undue burden' exemption.

I humbly make this petition.

Regards,

John Beer

912-920-4568

12609 Mercy Blvd.


Savannah, GA 31419

PS: all pertinent materials are attached as suggested in your website

March 27, 2006

To Whom It May Concern:

The attached materials are sworn to be true and accurate as sworn to by:



John Baer
Synergy

Date:

3/27/06


LINDA CHEEVER
Notary Public, Chatham County, GA
My Commission Expires October 16, 2007

**Service Agreement between Synergy Projects International, LLC and Coastal Empire Exteriors
for
Synergistic Integrated Marketing Package**

This document serves as the agreement between Synergy Projects International, LLC, DBA Synergy, 12609 Mercy Blvd., Savannah, GA 31419-2057 and Coastal Empire Exteriors (CEE), 12127 Apache Ave., Savannah, GA 31419, December 16, 2005.

Synergy agrees to provide:

1. A weekly half hour television program titled "**Home Improvement Time**" presented as **Coastal Empire Exteriors' Home Improvement Time** to air on the Savannah NBC affiliate WSAV, on Saturdays from 6:30 – 7:00 AM (lead in program "Bob Villa" lead out program "The Today Show") and Sundays from 6:30 – 7:00 AM (lead in program "Rebecca's Garden" and lead out "The Today Show") beginning February 4, 2006 totaling 104 airings. Synergy will produce 26 (twenty-six) one half hour programs for this agreement
2. Up to ten promotional spots per week airing at the BTA (best times available) on WSAV
3. Radio cross promotion through WRHQ, 105.3 FM to include:
 - ❖ Radio personalities to host the TV show
 - ❖ Up to 20 prerecorded promotional announcements weekly BTA
 - ❖ Chatter by host personalities during their radio shifts
4. Print cross promotion through Savannah Morning News
 - ❖ Up to a full page of print on a weekly basis
5. A designated website for the program WWW.HOMEIMPROVEMENTTIME.TV

Coastal Empire Exteriors agrees to provide:

1. Access to program content material
2. Payment of \$104,000.00 based on the following payment schedule:

DATE	AIRINGS	AMOUNT
January 1, 2006	Advance production costs	\$10,000.00
February 1, 2006	8 times	\$8,000.00
March 1, 2006	8 times	\$8,000.00
April 1, 2006	10 times	\$10,000.00
May 1, 2006	8 times	\$8,000.00
June 1, 2006	8 times	\$8,000.00
July 1, 2006	10 times	\$10,000.00
August 1, 2006	8 times	\$8,000.00
September 1, 2006	8 times	\$8,000.00
October 1, 2006	10 times	\$10,000.00
November 1, 2006	8 times	\$5,000.00
December 1, 2006	10 times	\$5,000.00
January 1, 2007	8 times	\$6,000.00
TOTALS	104 airings	\$104,000.00

Cancellation:

If either party (Synergy or CEE) deems necessary this agreement can be cancelled with four-week notice once deliverables are met.

Below signatures acknowledge agreement to the above.

Synergy: John Baer

Coastal Empire Exteriors: Kip Lee

Date

Date

Home Improvement Television
2006 Paid Programming Agreement
12/16/05

Start date: Saturday 2/4/06

End date: Sunday 1/28/07

WSAV TV agrees to air the Home Improvement Television home show each week for a period of 52 weeks as follows:

- o Saturday 6:30-7A
- o Sunday 6:30-7A

The *current lead-in and lead-out for these programs are as follows:

- o Bob Villa Saturday 6-6:30A
- o The Saturday Today Show 7-9A
- o Rebecca's Garden 6-6:30A
- o The Sunday Today Show 7-8A

* Lead-in and lead-out programming may vary and is the sole discretion of WSAV TV. Home Improvement Television will be notified if program changes are for more than 3 consecutive weeks.

In addition, WSAV will air (8-10) :30 second run of station, tune-in promotional messages each week as available. Promotional announcements will be provided by Synergy on behalf of Home Improvement Television.

All production elements are to be delivered to WSAV by Synergy or their representative a minimum of 4 days prior to each airing for review and approval by station management.

Payments will be made 4 in advance with the first payment due by 1/17/06 for the Saturday February 4th and Sunday February 5th airings.

Weekly Investment: \$900 gross

52 week total: \$46,800

\$39,780 net

Approved: _____
Synergy Advertising/Production

Date: 12/16/05

Approved: Rebecca Thompson
WSAV TV

Date: 12/16/05



SAVANNAH

2006



The Advantage Plan

- ▶ Campaign period: January 2006 through December 2006.
- ▶ 60% off standard rates.
- ▶ Marketing consultation and account services.
- ▶ Creative services provided by Commercial Success, Inc. Includes concept, copywriting, and one (1) custom commercial production.
- ▶ A minimum of 50% of your ads are guaranteed to run in prime time. The remaining ads run at the best times available.
- ▶ Station schedules to run one week of each month.
- ▶ Low Price Guarantee.



Monthly Station Schedule

	M	T	W	Th	F	S	Su
5:00AM - 9:00PM	<	10x	per station	>			
5:00AM - Midnight	<	10x	per station	>			

Includes Your Choice of 4 FM Stations plus ESPN 1130 AM:



Total 100 :60 second commercials each month

Value

Total Monthly Value

\$2,498

Total Monthly Discount

(\$1,499)

Total Monthly Investment

\$ 999

- ☐ Customized Jingle Package by Commercial Success for only \$1,200. (Fee due prior to production and is 50% refundable if Jingle is not accepted by advertiser)

- ☐ Two Hour Live Remote Broadcast FREE with each additional package purchased. (station & dates subject to availability, talent/engineering fees not included)

My total investment is \$ 999 per month for a total of \$ 8000 over 12 months, billed monthly.

Name of Business (Please Print)

Advertiser Signature

Date

Station Signature

Date

Low Price Guarantee: Adventure Radio Group guarantees that this will be the lowest price offered over the next twelve months. If at any time during this period you receive a written proposal from these stations offering a lower price from these stations, we will match the offer for that month.

Terms: Net 30 days. Subject to credit approval. Non-cancelable/non-transferable agreement. In the event of non-performance, Adventure Radio Group reserves the right to re-bill the Advertiser for the unearned discount of \$1,499/month for the number of months the Advantage Plan actually ran. There is an annual renewal fee of \$2500 for this plan.



Visual Data Media Services, Inc.
145 West Magnolia
Burbank, CA 91502
Office: 818-558-3363
Fax: 818-848-1523

Bid #: 2098

Job #: 10062 / Synergy Advertising Productions
30 min mini dv, roll up CC to mini dv
30 min roll up CC mini DV, home improvement show
Bid Date: 03/24/06

03/24/06
Page 1 of 1

Description	Qty	Unit	Rate	Ext. Rate	Amount
Home Improvement Time					256.00
Closed Caption Roll-Up 20-30 MIN	1	1. Ea	180.00	180.00	180.00
Dub to mini DV	1	1. Ea	51.00	51.00	51.00
CC Encoding/V-Chip 30 MIN	1	1. Ea	25.00	25.00	25.00

Summary:

Home Improvement Time	256.00
Bid Total:	256.00

Virginia Part-Year Resident Income Tax Return

2005

Due May 1, 2006

Check Applicable Boxes:

☐ Amended Return. Check if Result of NOL ☐☐ Fixed Date Conformity Modifications☐ Qual. Farmer, Fisherman or Merchant Seaman☐ Overseas on Due Date

Your First Name JOHN K BAER	MI	Last Name	Suffix	Your Social Security Number • B
Spouse's First Name	MI	Last Name	Suffix	Spouse's Social Security No. • A
Present Home Address (Number and Street or Rural Route) 12609 MERCY BLVD				For Office Use
City, Town, or Post Office, and State SAVANNAH GA		ZIP Code 31419		
Name of Virginia City or County Where You Were A Resident on Jan. 1, 2005 IMPORTANT FAIRFAX COUNTY				Locality Code from Instructions • 059

Dates of residence in Virginia in 2005: You-From 01/01/2005 To 05/15/2005 Spouse-From _____ To _____
month / day / year month / day / year month / day / year month / day / year

STEP 1
✓ Check your Filing Status

Enter your Exemptions

FILING STATUS (CHECK ONLY ONE)

- 1 ☒ Single (Claiming Federal Head of Household? YES) ☐
 2 ☐ Married, Filing Joint Return (Even if only one had income)
 3 ☐ Married, Filing Separate Returns (Enter spouse's SSN above)

- 4 ☐ Spouse's full name _____
 Married, Filing Separately on this Combined Return
 Column B: Yourself
 Column A: Spouse

EXEMPTIONS (Enter Number)		Total Section 1 65 or over/Blind		Total Section 2	
1	0 = 1	X \$900 = \$ 900	0	0	X \$800 = \$
2	+	X \$900 = \$	+		X \$800 = \$
3	+	X \$900 = \$	+		X \$800 = \$
4	+	X \$900 = \$	+		X \$800 = \$

If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).

Add the Total of Section 1 plus the Total of Section 2.
Use the sum when completing Line 12

		A Spouse Use only when Filing Status 4 is checked		B Yourself For use by all other filers	
5 Dependent on Another's Return (See the instructions for Line 11.)		5		5	
STEP 2	6 ADJUSTED GROSS INCOME (Total of Line 32, Col A1 and B1, Part I, on Page 2)	6		(142,449)	
	7 Additions from Line 36, Part II, on Page 2	7			
	8 Subtotal (Add Line 6 and Line 7)	8		(142,449)	
	9 Subtractions from Line 45, Part III, on Page 2	9		(146,261)	
	10 VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)	10		3,812	
STEP 3	11 (a) Standard Deduction from Line 46(e), Part IV, on Page 2	11 (a)			
	(b) Itemized Deductions from Line 47(c), Part V, on Page 2	OR 11 (b)			
	12 Prorated Exemption Amount (See inst to prorate using the Ratio Schedule)	12			
	13 Virginia Child and Dependent Care Expenses Deduction (See instructions)	13			
	14 Subtotal (Add Lines 11(a) or 11(b), 12 and 13)	14			
	15 Virginia Taxable Income (subtract Line 14 from Line 10)	15			
STEP 4	16 Income Tax: From Tax Table or Tax Rate Schedule	16			
	17 TOTAL TAX (add column A and column B, Line 16)	17		0	
STEP 5	18 Payments: (a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)	18(a)		201	
	(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)	(b)			
	(c) Combined 2006 Estimated Tax Payments (include credit from 2004)	(c)			
	(d) Extension Payment - Form 7601P	(d)			
	Credits: (e) Tax Credit for Low-Income Individuals from Part II, Line 11, Schedule NPY	(e)			
	(f) Credit for Tax Paid to Another State from Schedule NPY	(f)			
	(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)			
	(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2005				
	19 TOTAL PAYMENTS AND CREDITS (add Lines 18(a) through (g))	19		201	
STEP 6	20 If Line 17 is larger than Line 19, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 22	20		201	
	21 If Line 19 is larger than Line 17, enter the difference. This is the OVERPAYMENT AMOUNT	21			
	22 Addition to tax, penalty and interest from Schedule NPY, page 2, Part IV, Line 4	22			
	23 Amt of overpayment on Line 21 to be CREDITED TO 2006 EST INCOME TAX	23			
	24 Contributions and Consumer's Use Tax from Schedule NPY, part V, Line 7	24			
	25 Add Line 22, Line 23 (Columns A and B) and Line 24	25			
	26 If you owe tax on Line 20, add Lines 20 and 25 - OR - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the AMOUNT YOU OWE. Attach payment	26			
	Check here if credit card payment has been made				
	27 If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amt to be REFUNDED TO YOU	27		201	

Sign Your Return on Page 2
2601039 Rev. 8-05

For Local Use

LTD ☐

For Office Use

Coding

• CG TA TP

Tax and Credits

Standard Deduction for -

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38 Amount from line 37 (adjusted gross income)

39a Check ☐ You were born before January 2, 1941, ☐ Blind. Total boxes checked ☐ 39a if: ☐ Spouse was born before January 2, 1941, ☐ Blind. checked ☐ 39bb If your spouse itemizes on a separate return or you were a dual-status alien, see pg 36 & check here ☐ 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)

41 Subtract line 40 from line 38

42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-

44 Tax. Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972

45 Alternative minimum tax (see page 39). Attach Form 6251

46 Add lines 44 and 45

47 Foreign tax credit. Attach Form 1116 if required.

48 Credit for child and dependent care expenses. Attach Form 2441

49 Credit for the elderly or the disabled. Attach Schedule R

50 Education credits. Attach Form 8863

51 Retirement savings contributions credit. Attach Form 8880

52 Child tax credit (see page 41). Attach Form 8901 if required

53 Adoption credit. Attach Form 8839

54 Credits from: a ☐ Form 8396 b ☐ Form 885955 Other credits. Check applicable box(es): a ☐ Form 3800b ☐ Form 8801 c ☐ Form

56 Add lines 47 through 55. These are your total credits

57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-

Other Taxes

58 Self-employment tax. Attach Schedule SE

59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required

61 Advance earned income credit payments from Form(s) W-2

62 Household employment taxes. Attach Schedule H

63 Add lines 57 through 62. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099

65 2005 estimated tax payments & amount applied from 2004 return

66a Earned income credit (EIC)

b Nontaxable combat pay election ☐ 66b

67 Excess social security and tier 1 RRTA tax withheld (see page 50)

68 Additional child tax credit. Attach Form 8812

69 Amount paid with request for extension to file (see page 50)

70 Payments from: a ☐ Form 7439 b ☐ Form 4136 c ☐ Form 8885

71 Add lines 64, 65, 66a, 67 through 70. These are your total payments

Refund

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid

73a Amount of line 72 you want refunded to you

b Routing number XXXXXXXXXX c Type: ☐ Direct deposit ☐ Savings

d Account number XXXXXXXXXXXXXXXXXXXX

74 Amount of line 72 you want applied to your 2006 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60

76 Estimated tax penalty (see page 60)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ Yes. Complete the following. ☐ No

Designee's name

Phone no.

Personal ID number

b HR BLOCK

b (703) 451-2232

(PIN) b 44117

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Joint return? See page 17. Keep a copy for your records.

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

H AND R BLOCK EASTERN ENTERPRISES INC
ALEXANDRIA, VA 22304

Phone no. (703) 751-1903

Name
JOHN K BAERSSN
[REDACTED]

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions)

- ALL FILERS MUST COMPLETE THIS SCHEDULE -

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
28 Income:						
(a) Wages, salaries, tips and other compensation 28(a)				3,812	3,812	
(b) Interest and dividends (b)						
(c) Pension and other income (attach explanation) (c)				(146,261)		(146,261)
29 Gross income [add Lines 28 (a), (b) and (c)] 29				(142,449)	3,812	(146,261)
30 Adjustments to income: moving expenses 30						
31 Other income adjustments (Attach explanation) 31						
32 Adj gross income (Line 29 less Lines 30 and 31) 32				(142,449)	3,812	(146,261)
(a) Net fixed date conformity modifications (a)						
(b) Fixed date conformity FAGI [add in 32 and 32(a)] (b)				(142,449)	3,812	(146,261)

* Enter the amount of Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

	A Spouse USE ONLY when Filing Status 4 is checked	B Yourself For use by all other filers
33 Special fixed date conformity addition 33		
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax 34		
35 Other additions to federal adjusted gross income as provided in instructions - Attach expl 35		
36 TOTAL ADDITIONS (add Lines 33 through 35). Enter here and on Line 7 on Page 1 36		0

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

	A Spouse USE ONLY when Filing Status 4 is checked	B Yourself For use by all other filers
37 Special fixed date conformity subtraction 37		
38 Age deduction from Sch. NPY, Part I, Line 4 38		
39 State income tax refund or overpayment credit reported as income on your federal return and received while a VA resident (Claim in the same column you reported the income on Line 6.) 39		
40 Income attributable to your period of residence outside VA from Part I, cols A3 & B3, Line 32(b) 40		(146,261)
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax 41		
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia 42		
43 Disability income received while a Virginia resident and reported as wages (or payments in lieu of wages) on account of permanent and total disability. You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions. <input type="checkbox"/> Spouse <input type="checkbox"/> You 43		
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box 44(a)		
(b) Enter 2 digit code in box 44(b)		
(c) Enter 2 digit code in box 44(c)		
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44(c)). Enter here and on Line 9 on Page 1 45		(146,261)

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (Total of Line 32(b), columns A1 + B1 from Part I above) 46(a)	(142,449)
(b) Fixed date conformity income attributable to Virginia residence (Total of Line 32(b), columns A2 + B2 from Part I above) (b)	3,812
(c) Percentage of full standard deduction allowable (amount shown on Line 46(b) divided by amount shown on Line 46(a)). Enter to only one decimal place (Ex. 12.2%) (c)	100.0 %
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$6,000; Filing Status 3: Enter \$3,000. (d)	3,000
(e) Multiply Line 46(c) by 46(d). ENTER here and on Line 11(a) on page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (e)	3,000

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident. 47(a)	
(b) State and local income taxes claimed on Schedule A and included on Line 47(a) (b)	
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11(b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (c)	

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer ☒ (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amt of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature	Date	Check if Deceased <input type="checkbox"/>	Your Business Phone Number	Home Phone Number
	X			(703) 675-2706	(912) 920-4568
Prep's Use Only	Spouse's signature (If filing status 2 or 4, both must sign.)	Date	Check if Deceased <input type="checkbox"/>	Spouse's Business Phone Number	
	X				
Prep's Use Only	Preparer's Signature	Date	Preparer's Phone Number	Preparer's FEIN/PTIN/SSN	
	X	02/15/2006	(703) 751-1903	[REDACTED]	
Prep's Use Only	Firms Name (or Yours If Self-Employed)	Filing Election			
	H AND R BLOCK E 4539 DUKE STREET ALEXANDRIA VA 22304	2			



3/27/06

TO: John Baer, Synergy Productions
FM: David Stagnitto, WSAV-TV
RE: Cost Analysis for Closed Captioning of Home Improvement Time

John:

Per your request, here is the analysis and cost breakdown for WSAV to close caption an episode of Home Improvement Time. Since WSAV is not equipped to close caption programming on a regular basis, the process is lengthy, time and labor intensive, and costly.

Step#1: Dub from mini dv master to dvcpro cassette (30 minutes)	75.00
Step#2: Dub from dvcpro cassette to IVR digital system (30 minutes)	75.00
Step#3: Transcription to ENPS software (1-1/2 hours) (requires one employee typing from program audio)	100.00
Step#4: Record program w/caption from IVR/ENPS to dvcpro cassette (requires use of studio control with 3 employees for 1 hour)	250.00
Total Cost Per Program	500.00

Please let me know if you need any further information regarding these costs.

Thank you.

David Stagnitto
Program Operations Manager